

(a) of P.L. 108-311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108-357, P.L. 109-1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109-58, section 11146 of P.L. 109-59, section 301 of P.L. 109-73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, sections 101, 207, 503, and 513 of P.L. 109-222, P.L. 109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 902 of P.L. 112-240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L.

**SECTION 1383**

1 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605  
2 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L.  
3 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L.  
4 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16,  
5 excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L.  
6 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L.  
7 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and  
8 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L.  
9 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316,  
10 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211,  
11 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476,  
12 P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
13 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146  
14 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135,  
15 excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
16 (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections  
17 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406,  
18 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L.  
19 109–432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L.  
20 110–142, excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding  
21 sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section  
22 301 of P.L. 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.  
23 110–246, P.L. 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L.  
24 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of  
25 division B and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L.

110–458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–325, and section 902 of P.L. 112–240, applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by section 209 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, sections 110 and 113 of P.L. 110–245, sections 15312, 15313, 15314, and 15342 of P.L. 110–246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, and 211 of division B and section 504 of division C of P.L. 110–343, section 14 of P.L. 111–92, sections 531, 532, and 533 of P.L. 111–147, sections 10908 and 10909 of P.L. 111–148, and section 2043 of P.L. 111–240 do not apply for taxable years beginning before January 1, 2011. Amendments to the Internal Revenue Code enacted after December 31, 2010, do not apply to this subdivision with respect to taxable years that begin after December 31, 2010, and before January 1, 2013, except that changes to the Internal Revenue Code made by section 902 of P.L. 112–240, and changes that indirectly affect the provisions applicable to this subchapter made by section 902 of P.L. 112–240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1384.** 71.28 (1dj) (am) 4h. of the statutes is amended to read:

1           71.28 (1dj) (am) 4h. Modify section 51 (a) of the ~~internal revenue code~~ Internal  
2     Revenue Code so that the amount of the credit is 25% of the qualified first-year  
3     wages if the wages are paid to an applicant for a Wisconsin ~~works~~ Works employment  
4     position for service either in an unsubsidized position or in a trial job under s. 49.147  
5     (3), 2011 stats., and so that the amount of the credit is 20% of the qualified first-year  
6     wages if the wages are not paid to such an applicant.

7           **SECTION 1385.** 71.28 (1dx) (a) 4. of the statutes is amended to read:

8           71.28 (1dx) (a) 4. “Full-time job” ~~means a regular, nonseasonal full-time~~  
9     ~~position in which an individual, as a condition of employment, is required to work at~~  
10    ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~  
11    ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~  
12    ~~and receives benefits that are not required by federal or state law. “Full-time job”~~  
13    ~~does not include initial training before an employment position begins~~ has the  
14    meaning given in s. 238.30 (2m).

15          **SECTION 1386.** 71.28 (1dx) (a) 5. of the statutes is amended to read:

16          71.28 (1dx) (a) 5. “Member of a targeted group” means a person who resides  
17    in an area designated by the federal government as an economic revitalization area,  
18    a person who is employed in an unsubsidized job but meets the eligibility  
19    requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,  
20    a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or  
21    ~~in a real work, real pay project position under s. 49.147 (3m)~~ trial employment match  
22    program job, as defined in s. 49.141 (1) (n), a person who is eligible for child care  
23    assistance under s. 49.155, a person who is a vocational rehabilitation referral, an  
24    economically disadvantaged youth, an economically disadvantaged veteran, a  
25    supplemental security income recipient, a general assistance recipient, an

1 economically disadvantaged ex-convict, a qualified summer youth employee, as  
2 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or  
3 a food stamp recipient, if the person has been certified in the manner under sub. (1dj)  
4 (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

5 **SECTION 1387.** 71.28 (1dx) (b) 2. of the statutes is amended to read:

6 71.28 (1dx) (b) 2. The amount determined by multiplying the amount  
7 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number  
8 of full-time jobs created in a development zone and filled by a member of a targeted  
9 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the~~  
10 ~~subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

11 **SECTION 1388.** 71.28 (1dx) (b) 3. of the statutes is amended to read:

12 71.28 (1dx) (b) 3. The amount determined by multiplying the amount  
13 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number  
14 of full-time jobs created in a development zone and not filled by a member of a  
15 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or~~  
16 ~~the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

17 **SECTION 1389.** 71.28 (1dx) (b) 4. of the statutes is amended to read:

18 71.28 (1dx) (b) 4. The amount determined by multiplying the amount  
19 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the  
20 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.  
21 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.  
22 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,  
23 and for which significant capital investment was made and by then subtracting the  
24 subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid~~  
25 ~~under s. 49.147 (3m) (e)~~ for those jobs.

## SECTION 1390

1       **SECTION 1390.** 71.28 (1dx) (b) 5. of the statutes is amended to read:

2       71.28 (1dx) (b) 5. The amount determined by multiplying the amount  
3       determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number  
4       of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,  
5       2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in  
6       a development zone and not filled by a member of a targeted group and by then  
7       subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and~~  
8       ~~reimbursements paid under s. 49.147 (3m) (c)~~ for those jobs.

9       **SECTION 1391.** 71.28 (3w) (b) 1. a. of the statutes is amended to read:

10       71.28 (3w) (b) 1. a. The number of full-time employees whose annual wages  
11       are greater than \$20,000 the amount determined by multiplying 2,080 by 150  
12       percent of the federal minimum wage in a tier I county or municipality or greater  
13       than \$30,000 in a tier II county or municipality and who the claimant employed in  
14       the enterprise zone in the taxable year, minus the number of full-time employees  
15       whose annual wages were greater than \$20,000 the amount determined by  
16       multiplying 2,080 by 150 percent of the federal minimum wage in a tier I county or  
17       municipality or greater than \$30,000 in a tier II county or municipality and who the  
18       claimant employed in the area that comprises the enterprise zone in the base year.

19       **SECTION 1392.** 71.28 (3w) (b) 1. b. of the statutes is amended to read:

20       71.28 (3w) (b) 1. b. The number of full-time employees whose annual wages  
21       are greater than \$20,000 the amount determined by multiplying 2,080 by 150  
22       percent of the federal minimum wage in a tier I county or municipality or greater  
23       than \$30,000 in a tier II county or municipality and who the claimant employed in  
24       the state in the taxable year, minus the number of full-time employees whose annual  
25       wages were greater than \$20,000 the amount determined by multiplying 2,080 by

1     150 percent of the federal minimum wage in a tier I county or municipality or greater  
2     than \$30,000 in a tier II county or municipality and who the claimant employed in  
3     the state in the base year.

4           **SECTION 1393.** 71.28 (3w) (b) 2. of the statutes is amended to read:

5           71.28 (3w) (b) 2. Determine the claimant's average zone payroll by dividing  
6     total wages for full-time employees whose annual wages are greater than \$20,000  
7     the amount determined by multiplying 2,080 by 150 percent of the federal minimum  
8     wage in a tier I county or municipality or greater than \$30,000 in a tier II county or  
9     municipality and who the claimant employed in the enterprise zone in the taxable  
10    year by the number of full-time employees whose annual wages are greater than  
11    \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal  
12    minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II  
13    county or municipality and who the claimant employed in the enterprise zone in the  
14    taxable year.

15           **SECTION 1394.** 71.28 (3w) (b) 3. of the statutes is amended to read:

16           71.28 (3w) (b) 3. For employees in a tier I county or municipality, subtract  
17    \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal  
18    minimum wage from the amount determined under subd. 2. and for employees in a  
19    tier II county or municipality, subtract \$30,000 from the amount determined under  
20    subd. 2.

21           **SECTION 1395.** 71.28 (3w) (bm) 2. of the statutes is amended to read:

22           71.28 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and  
23    4., and subject to the limitations provided in this subsection and s. 238.399 or s.  
24    560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under  
25    s. 71.23 an amount equal to the percentage, as determined under s. 238.399 or s.

**SECTION 1395**

1 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in  
2 the taxable year to all of the claimant's full-time employees whose annual wages are  
3 greater than \$20,000 the amount determined by multiplying 2,080 by 150 percent  
4 of the federal minimum wage in a tier I county or municipality, not including the  
5 wages paid to the employees determined under par. (b) 1., or greater than \$30,000  
6 in a tier II county or municipality, not including the wages paid to the employees  
7 determined under par. (b) 1., and who the claimant employed in the enterprise zone  
8 in the taxable year, if the total number of such employees is equal to or greater than  
9 the total number of such employees in the base year. A claimant may claim a credit  
10 under this subdivision for no more than 5 consecutive taxable years.

11 **SECTION 1396.** 71.28 (5i) (b) of the statutes is amended to read:

12 71.28 (5i) (b) *Filing claims.* Subject to the limitations provided in this  
13 subsection, for taxable years beginning after December 31, 2011, and before January  
14 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.23,  
15 up to the amount of those taxes, an amount equal to 50 percent of the amount the  
16 claimant paid in the taxable year for information technology hardware or software  
17 that is used to maintain medical records in electronic form, if the claimant is a health  
18 care provider, as defined in s. 146.81 (1) (a) to (p).

19 **SECTION 1397.** 71.28 (5r) (a) 2. of the statutes is amended to read:

20 71.28 (5r) (a) 2. "Course of instruction" has the meaning given in s. ~~38.50~~ 440.55  
21 (1) (c).

22 **SECTION 1398.** 71.28 (5r) (a) 6. b. of the statutes is amended to read:

23 71.28 (5r) (a) 6. b. A school approved under s. ~~38.50~~ 440.55, if the delivery of  
24 education occurs in this state.

25 **SECTION 1399.** 71.34 (1g) (i) of the statutes is created to read:



1           71.34 (1g) (i) “Internal Revenue Code” for tax-option corporations, for taxable  
2 years that begin after December 31, 2012, means the federal Internal Revenue Code  
3 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.  
4 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
5 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,  
6 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L.  
7 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L.  
8 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L.  
9 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L.  
10 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328,  
11 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L.  
12 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e),  
13 (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222,  
14 P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of  
15 division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except sections  
16 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2, 3, and 5  
17 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,  
18 P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245, P.L. 110–246, except sections  
19 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, sections 3071, 3081, and  
20 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317, P.L. 110–343, except sections 116,  
21 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343,  
22 P.L. 111–5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of  
23 division B of P.L. 111–5, section 201 of P.L. 111–147, P.L. 111–148, except sections  
24 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902,  
25 10908, and 10909 of P.L. 111–148, P.L. 111–152, except sections 1403 and 1407 of P.L.

**SECTION 1399**

111–152, P.L. 111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–312, and as amendeded by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514, P.L. 100–203, P.L. 100–647, excluding section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 106–573, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L.

109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L. 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222, P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L. 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, except that section 1366 (f) (relating to pass-through of items to shareholders) is modified by substituting the tax under s. 71.35 for the taxes under sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106–573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, section 1858 of P.L.

**SECTION 1399**

112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal Revenue Code made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, and sections 40211, 40241, 40242, and 100121 of P.L. 112-141, do not apply for taxable years beginning before January 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of P.L. 112-240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 101 and 902 of P.L. 112-240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1400.** 71.34 (1g) (o) of the statutes is repealed.

**SECTION 1401.** 71.34 (1g) (p) of the statutes is renumbered 71.34 (1g) (a).

**SECTION 1402.** 71.34 (1g) (q) of the statutes is renumbered 71.34 (1g) (b).

**SECTION 1403.** 71.34 (1g) (r) of the statutes is renumbered 71.34 (1g) (c).

**SECTION 1404.** 71.34 (1g) (s) of the statutes is renumbered 71.34 (1g) (d).

**SECTION 1405.** 71.34 (1g) (t) of the statutes is renumbered 71.34 (1g) (e).

**SECTION 1406.** 71.34 (1g) (u) of the statutes is renumbered 71.34 (1g) (f).

**SECTION 1407.** 71.34 (1g) (um) of the statutes is renumbered 71.34 (1g) (g).

**SECTION 1408.** 71.34 (1g) (un) of the statutes is renumbered 71.34 (1g) (h) and amended to read:

1           71.34 (1g) (h) “Internal Revenue Code” for tax-option corporations, for taxable  
2   years that begin after December 31, 2010, and before January 1, 2013, means the  
3   federal Internal Revenue Code as amended to December 31, 2010, excluding sections  
4   103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and  
5   13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L.  
6   104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554,  
7   P.L. 106–573, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147,  
8   sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306,  
9   308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336,  
10   337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309,  
11   1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section  
12   11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates  
13   to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101,  
14   207, 503, and 513 of P.L. 109–222, P.L. 109–432, except sections 117, 406, 409, 410,  
15   412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109–432,  
16   P.L. 110–28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L.  
17   110–140, sections 2, 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b),  
18   (e), and (g) of P.L. 110–172, P.L. 110–185, P.L. 110–234, section 301 of P.L. 110–245,  
19   P.L. 110–246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L.  
20   110–246, sections 3071, 3081, and 3082 of P.L. 110–289, section 9 (e) of P.L. 110–317,  
21   P.L. 110–343, except sections 116, 208, 211, and 301 of division B and sections 313  
22   and 504 of division C of P.L. 110–343, P.L. 111–5, except sections 1261, 1262, 1401,  
23   1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, section 201 of P.L.  
24   111–147, P.L. 111–148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908,  
25   and 10909 of P.L. 111–148, P.L. 111–152, except section 1407 of P.L. 111–152, P.L.

111–203, except section 1601 of P.L. 111–203, P.L. 111–226, except sections 215 and 217 of P.L. 111–226, P.L. 111–240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–312, and as amended by section 902 of P.L. 112–240, and as indirectly affected in the provisions applicable to this subchapter by P.L. 99–514, ~~P.L. 100–203, P.L. 100–647,~~ excluding sections 803 (d) (2) (B), 805 (d) (2), 812 (c) (2), 821 (b) (2), and 823 (c) (2) of P.L. 99–514 ~~and, P.L. 100–203, P.L. 100–647,~~ excluding section 1008 (g) (5) of P.L. 100–647, P.L. 101–73, P.L. 101–140, P.L. 101–179, P.L. 101–239, P.L. 101–508, P.L. 102–227, excluding sections 103, 104, and 110 of P.L. 102–227, P.L. 102–318, P.L. 102–486, P.L. 103–66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, P.L. 103–296, P.L. 103–337, P.L. 103–465, P.L. 104–7, P.L. 104–188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, P.L. 104–191, P.L. 104–193, P.L. 105–33, P.L. 105–34, P.L. 105–178, P.L. 105–206, P.L. 105–277, P.L. 106–36, P.L. 106–170, P.L. 106–230, P.L. 106–554, excluding sections 162 and 165 of P.L. 106–554, P.L. 107–15, P.L. 107–16, excluding section 431 of P.L. 107–16, P.L. 107–22, P.L. 107–116, P.L. 107–134, P.L. 107–147, excluding sections 101 and 301 (a) of P.L. 107–147, P.L. 107–181, P.L. 107–210, P.L. 107–276, P.L. 107–358, P.L. 108–27, excluding sections 106, 201, and 202 of P.L. 108–27, P.L. 108–121, P.L. 108–173, excluding section 1201 of P.L. 108–173, P.L. 108–203, P.L. 108–218, P.L. 108–311, excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, P.L. 108–357, excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it

1 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.  
2 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,  
3 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
4 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,  
5 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,  
6 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)  
7 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,  
8 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding  
9 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)  
10 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
11 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,  
12 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.  
13 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021,  
14 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407 of P.L. 111–152, P.L.  
15 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections  
16 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–325, and section 902  
17 of P.L. 112–240, except that section 1366 (f) (relating to pass-through of items to  
18 shareholders) is modified by substituting the tax under s. 71.35 for the taxes under  
19 sections 1374 and 1375. The Internal Revenue Code applies for Wisconsin purposes  
20 at the same time as for federal purposes, except that changes made by section 209  
21 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division  
22 A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232, 8234, and  
23 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3, and 5 of P.L.  
24 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g) of P.L. 110–172,  
25 sections 110 and 113 of P.L. 110–245, sections 15312, 15313, 15314, and 15342 of P.L.

**SECTION 1408**

110–246, sections 3031, 3032, 3033, 3041, 3051, 3052, 3061, and 3092 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L. 110–317, sections 116, 208, and 211 of division B and section 504 of division C of P.L. 110–343, section 14 of P.L. 111–92, sections 531, 532, and 533 of P.L. 111–147, sections 10908 and 10909 of P.L. 111–148, and section 2043 of P.L. 111–240 do not apply for taxable years beginning before January 1, 2011. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, and before January 1, 2013, except that changes to the Internal Revenue Code made by section 902 of P.L. 112–240, and changes that indirectly affect the provisions applicable to this subchapter made by section 902 of P.L. 112–240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1409.** 71.42 (2) (i) of the statutes is created to read:

71.42 (2) (i) For taxable years that begin after December 31, 2012, “Internal Revenue Code” means the federal Internal Revenue Code as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L. 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66, sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3, 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, section 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L. 109–222, P.L.



109-432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425 of division A and section 403 of division C of P.L. 109-432, P.L. 110-28, except sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110-28, P.L. 110-140, sections 2, 3, and 5 of P.L. 110-142, P.L. 110-166, sections 3 (b) and 11 (b), (e), and (g) of P.L. 110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246, except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections 3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343, except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L. 111-148, except sections 1322, 1515, 9003, 9004, 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L. 111-148, P.L. 111-152, except sections 1403 and 1407 of P.L. 111-152, P.L. 111-203, except section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L. 111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111-240, and P.L. 111-312, and as amendeded by section 1858 of P.L. 112-10, section 1108 of P.L. 112-95, sections 40211, 40241, 40242, and 100121 of P.L. 112-141, and sections 101 and 902 of P.L. 112-240, and as indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L. 101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections 103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L. 103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L. 104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L. 106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of P.L. 106-554, P.L. 106-573,

**SECTION 1409**

1 P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L. 107-22, P.L.  
2 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a) of P.L.  
3 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
4 excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
5 excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
6 excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,  
7 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
8 P.L. 108-357, P.L. 108-375, P.L. 108-476, P.L. 109-7, P.L. 109-58, excluding sections  
9 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
10 109-58, P.L. 109-59, excluding section 11146 of P.L. 109-59, P.L. 109-73, excluding  
11 section 301 of P.L. 109-73, P.L. 109-135, excluding sections 101, 105, 201 (a) as it  
12 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109-135, P.L.  
13 109-151, P.L. 109-222, excluding sections 101, 207, 503, and 513 of P.L. 109-222,  
14 P.L. 109-227, P.L. 109-280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
15 of division A and section 403 of division C of P.L. 109-432, sections 8215, 8231, 8232,  
16 8234, and 8236 of P.L. 110-28, P.L. 110-141, P.L. 110-142, excluding sections 2, 3,  
17 and 5 of P.L. 110-142, P.L. 110-172, excluding sections 3 (b) and 11 (b), (e), and (g)  
18 of P.L. 110-172, P.L. 110-245, excluding section 301 of P.L. 110-245, sections 4,  
19 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, P.L. 110-289, excluding  
20 sections 3071, 3081, and 3082 of P.L. 110-289, P.L. 110-317, excluding section 9 (e)  
21 of P.L. 110-317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
22 of division C of P.L. 110-343, P.L. 110-351, P.L. 110-458, sections 1261, 1262, 1401,  
23 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111-5, P.L. 111-92, P.L.  
24 111-147, excluding section 201 of P.L. 111-147, sections 1322, 1515, 9003, 9004,  
25 9005, 9012, 9013, 9014, 9016, 9021, 9022, 10108, 10902, 10908, and 10909 of P.L.

111–148, sections 1403 and 1407 of P.L. 111–152, P.L. 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, P.L. 111–325, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and sections 101 and 902 of P.L. 112–240, except that “Internal Revenue Code” does not include section 847 of the federal Internal Revenue Code. The Internal Revenue Code applies for Wisconsin purposes at the same time as for federal purposes, except that changes made by P.L. 106–573, sections 9004, 9005, 9012, 9013, 9014, 9016, and 10902 of P.L. 111–148, sections 1403 and 1407 of P.L. 111–152, section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141 do not apply for taxable years beginning before January 1, 2013. Amendments to the federal Internal Revenue Code enacted after December 31, 2010, do not apply to this paragraph with respect to taxable years beginning after December 31, 2010, except that changes to the Internal Revenue Code made by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, and changes that indirectly affect the provisions applicable to this subchapter made by section 1858 of P.L. 112–10, section 1108 of P.L. 112–95, and sections 40211, 40241, 40242, and 100121 of P.L. 112–141, do not apply for taxable years beginning before January 1, 2013, and changes to the Internal Revenue Code made by sections 101 and 902 of P.L. 112–240, and changes that indirectly affect the provisions applicable to this subchapter made by sections 101 and 902 of P.L. 112–240, apply for Wisconsin purposes at the same time as for federal purposes.

**SECTION 1410.** 71.42 (2) (n) of the statutes is repealed.

**SECTION 1411.** 71.42 (2) (o) of the statutes is renumbered 71.42 (2) (a).

1       **SECTION 1412.** 71.42 (2) (p) of the statutes is renumbered 71.42 (2) (b).

2       **SECTION 1413.** 71.42 (2) (q) of the statutes is renumbered 71.42 (2) (c).

3       **SECTION 1414.** 71.42 (2) (r) of the statutes is renumbered 71.42 (2) (d).

4       **SECTION 1415.** 71.42 (2) (s) of the statutes is renumbered 71.42 (2) (e).

5       **SECTION 1416.** 71.42 (2) (t) of the statutes is renumbered 71.42 (2) (f).

6       **SECTION 1417.** 71.42 (2) (tm) of the statutes is renumbered 71.42 (2) (g).

7       **SECTION 1418.** 71.42 (2) (tn) of the statutes is renumbered 71.42 (2) (h) and  
8 amended to read:

9       71.42 (2) (h) For taxable years that begin after December 31, 2010, and before  
10 January 1, 2013, “Internal Revenue Code” means the federal Internal Revenue Code  
11 as amended to December 31, 2010, excluding sections 103, 104, and 110 of P.L.  
12 102–227, sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103–66,  
13 sections 1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104–188, sections 1, 3,  
14 4, and 5 of P.L. 106–519, sections 162 and 165 of P.L. 106–554, P.L. 106–573, section  
15 431 of P.L. 107–16, sections 101 and 301 (a) of P.L. 107–147, sections 106, 201, and  
16 202 of P.L. 108–27, section 1201 of P.L. 108–173, sections 306, 308, 316, 401, and 403  
17 (a) of P.L. 108–311, sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and  
18 910 of P.L. 108–357, P.L. 109–1, sections 1305, 1308, 1309, 1310, 1323, 1324, 1325,  
19 1326, 1328, 1329, 1348, and 1351 of P.L. 109–58, section 11146 of P.L. 109–59, section  
20 301 of P.L. 109–73, sections 101, 105, 201 (a) as it relates to section 1400S (a), 402  
21 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, sections 101, 207, 503, and 513 of P.L.  
22 109–222, P.L. 109–432, except sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
23 of division A and section 403 of division C of P.L. 109–432, P.L. 110–28, except  
24 sections 8215, 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–140, sections 2,  
25 3, and 5 of P.L. 110–142, P.L. 110–166, sections 3 (b) and 11 (b), (e), and (g) of P.L.

110-172, P.L. 110-185, P.L. 110-234, section 301 of P.L. 110-245, P.L. 110-246,  
except sections 4, 15312, 15313, 15314, 15316, and 15342 of P.L. 110-246, sections  
3071, 3081, and 3082 of P.L. 110-289, section 9 (e) of P.L. 110-317, P.L. 110-343,  
except sections 116, 208, 211, and 301 of division B and sections 313 and 504 of  
division C of P.L. 110-343, P.L. 111-5, except sections 1261, 1262, 1401, 1402, 1521,  
1522, 1531, and 1541 of division B of P.L. 111-5, section 201 of P.L. 111-147, P.L.  
111-148, except sections 1322, 1515, 9003, 9021, 9022, 10108, 10908, and 10909 of  
P.L. 111-148, P.L. 111-152, except section 1407 of P.L. 111-152, P.L. 111-203, except  
section 1601 of P.L. 111-203, P.L. 111-226, except sections 215 and 217 of P.L.  
111-226, P.L. 111-240, except sections 2014, 2043, 2111, 2112, and 2113 of P.L.  
111-240, and P.L. 111-312, and as amended by section 902 of P.L. 112-240, and as  
indirectly affected by P.L. 99-514, P.L. 100-203, P.L. 100-647, P.L. 101-73, P.L.  
101-140, P.L. 101-179, P.L. 101-239, P.L. 101-508, P.L. 102-227, excluding sections  
103, 104, and 110 of P.L. 102-227, P.L. 102-318, P.L. 102-486, P.L. 103-66, excluding  
sections 13113, 13150 (d), 13171 (d), 13174, and 13203 (d) of P.L. 103-66, P.L.  
103-296, P.L. 103-337, P.L. 103-465, P.L. 104-7, P.L. 104-188, excluding sections  
1123 (b), 1202 (c), 1204 (f), 1311, and 1605 (d) of P.L. 104-188, P.L. 104-191, P.L.  
104-193, P.L. 105-33, P.L. 105-34, P.L. 105-178, P.L. 105-206, P.L. 105-277, P.L.  
106-36, P.L. 106-170, P.L. 106-230, P.L. 106-554, excluding sections 162 and 165 of  
P.L. 106-554, P.L. 107-15, P.L. 107-16, excluding section 431 of P.L. 107-16, P.L.  
107-22, P.L. 107-116, P.L. 107-134, P.L. 107-147, excluding sections 101 and 301 (a)  
of P.L. 107-147, P.L. 107-181, P.L. 107-210, P.L. 107-276, P.L. 107-358, P.L. 108-27,  
excluding sections 106, 201, and 202 of P.L. 108-27, P.L. 108-121, P.L. 108-173,  
excluding section 1201 of P.L. 108-173, P.L. 108-203, P.L. 108-218, P.L. 108-311,  
excluding sections 306, 308, 316, 401, and 403 (a) of P.L. 108-311, P.L. 108-357,

1 excluding sections 101, 102, 201, 211, 242, 244, 336, 337, 422, 847, 909, and 910 of  
2 P.L. 108–357, P.L. 108–375, P.L. 108–476, P.L. 109–7, P.L. 109–58, excluding sections  
3 1305, 1308, 1309, 1310, 1323, 1324, 1325, 1326, 1328, 1329, 1348, and 1351 of P.L.  
4 109–58, P.L. 109–59, excluding section 11146 of P.L. 109–59, P.L. 109–73, excluding  
5 section 301 of P.L. 109–73, P.L. 109–135, excluding sections 101, 105, 201 (a) as it  
6 relates to section 1400S (a), 402 (e), 403 (e), (j), and (q), and 405 of P.L. 109–135, P.L.  
7 109–151, P.L. 109–222, excluding sections 101, 207, 503, and 513 of P.L. 109–222,  
8 P.L. 109–227, P.L. 109–280, sections 117, 406, 409, 410, 412, 417, 418, 424, and 425  
9 of division A and section 403 of division C of P.L. 109–432, sections 8215, 8231, 8232,  
10 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding sections 2, 3,  
11 and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b), (e), and (g)  
12 of P.L. 110–172, P.L. 110–245, excluding section 301 of P.L. 110–245, sections 4,  
13 15312, 15313, 15314, 15316, and 15342 of P.L. 110–246, P.L. 110–289, excluding  
14 sections 3071, 3081, and 3082 of P.L. 110–289, P.L. 110–317, excluding section 9 (e)  
15 of P.L. 110–317, sections 116, 208, 211, and 301 of division B and sections 313 and 504  
16 of division C of P.L. 110–343, P.L. 110–351, P.L. 110–458, sections 1261, 1262, 1401,  
17 1402, 1521, 1522, 1531, and 1541 of division B of P.L. 111–5, P.L. 111–92, P.L.  
18 111–147, excluding section 201 of P.L. 111–147, sections 1322, 1515, 9003, 9021,  
19 9022, 10108, 10908, and 10909 of P.L. 111–148, section 1407 of P.L. 111–152, P.L.  
20 111–192, section 1601 of P.L. 111–203, sections 215 and 217 of P.L. 111–226, sections  
21 2014, 2043, 2111, 2112, and 2113 of P.L. 111–240, and P.L. 111–325, and section 902  
22 of P.L. 112–240, except that “Internal Revenue Code” does not include section 847 of  
23 the federal Internal Revenue Code. The Internal Revenue Code applies for  
24 Wisconsin purposes at the same time as for federal purposes, except that changes  
25 made by section 209 of P.L. 109–222, sections 117, 406, 409, 410, 412, 417, 418, 424,

1 and 425 of division A and section 403 of division C of P.L. 109–432, sections 8215,  
2 8231, 8232, 8234, and 8236 of P.L. 110–28, P.L. 110–141, P.L. 110–142, excluding  
3 sections 2, 3, and 5 of P.L. 110–142, P.L. 110–172, excluding sections 3 (b) and 11 (b),  
4 (e), and (g) of P.L. 110–172, sections 110 and 113 of P.L. 110–245, sections 15312,  
5 15313, 15314, and 15342 of P.L. 110–246, sections 3031, 3032, 3033, 3041, 3051,  
6 3052, 3061, and 3092 of P.L. 110–289, P.L. 110–317, excluding section 9 (e) of P.L.  
7 110–317, sections 116, 208, and 211 of division B and section 504 of division C of P.L.  
8 110–343, section 14 of P.L. 111–92, sections 531, 532, and 533 of P.L. 111–147,  
9 sections 10908 and 10909 of P.L. 111–148, and section 2043 of P.L. 111–240 do not  
10 apply for taxable years beginning before January 1, 2011. Amendments to the  
11 federal Internal Revenue Code enacted after December 31, 2010, do not apply to this  
12 paragraph with respect to taxable years beginning after December 31, 2010, and  
13 before January 1, 2013, except that changes to the Internal Revenue Code made by  
14 section 902 of P.L. 112–240, and changes that indirectly affect the provisions  
15 applicable to this subchapter made by section 902 of P.L. 112–240, apply for  
16 Wisconsin purposes at the same time as for federal purposes.

17 **SECTION 1419.** 71.45 (1t) (L) of the statutes is created to read:

18 71.45 (1t) (L) Those issued under s. 231.03 (6), if the bonds or notes are issued  
19 for the benefit of a person who is eligible to receive the proceeds of bonds or notes from  
20 another entity for the same purpose for which the bonds or notes are issued under  
21 s. 231.03 (6) and the interest income received from the other bonds or notes is exempt  
22 from taxation under this subchapter.

23 **SECTION 1420.** 71.47 (1dj) (am) 4h. of the statutes is amended to read:

24 71.47 (1dj) (am) 4h. Modify section 51 (a) of the ~~internal revenue code~~ Internal  
25 Revenue Code so that the amount of the credit is 25% of the qualified first-year

## SECTION 1420

1 wages if the wages are paid to an applicant for a Wisconsin ~~works~~ Works employment  
2 position for service either in an unsubsidized position or in a trial job under s. 49.147  
3 (3), 2011 stats., and so that the amount of the credit is 20% of the qualified first-year  
4 wages if the wages are not paid to such an applicant.

5 **SECTION 1421.** 71.47 (1dx) (a) 4. of the statutes is amended to read:

6 71.47 (1dx) (a) 4. "Full-time job" ~~means a regular, nonseasonal full-time~~  
7 ~~position in which an individual, as a condition of employment, is required to work at~~  
8 ~~least 2,080 hours per year, including paid leave and holidays, and for which the~~  
9 ~~individual receives pay that is equal to at least 150% of the federal minimum wage~~  
10 ~~and receives benefits that are not required by federal or state law. "Full-time job"~~  
11 ~~does not include initial training before an employment position begins~~ has the  
12 meaning given in s. 238.30 (2m).

13 **SECTION 1422.** 71.47 (1dx) (a) 5. of the statutes is amended to read:

14 71.47 (1dx) (a) 5. "Member of a targeted group" means a person who resides  
15 in an area designated by the federal government as an economic revitalization area,  
16 a person who is employed in an unsubsidized job but meets the eligibility  
17 requirements under s. 49.145 (2) and (3) for a Wisconsin Works employment position,  
18 a person who is employed in a trial job, as defined in s. 49.141 (1) (n), 2011 stats., or  
19 in a ~~real work, real pay project position under s. 49.147 (3m)~~ trial employment match  
20 program job, as defined in s. 49.141 (1) (n), a person who is eligible for child care  
21 assistance under s. 49.155, a person who is a vocational rehabilitation referral, an  
22 economically disadvantaged youth, an economically disadvantaged veteran, a  
23 supplemental security income recipient, a general assistance recipient, an  
24 economically disadvantaged ex-convict, a qualified summer youth employee, as  
25 defined in 26 USC 51 (d) (7), a dislocated worker, as defined in 29 USC 2801 (9), or



1 a food stamp recipient, if the person has been certified in the manner under sub. (1dj)  
2 (am) 3. by a designated local agency, as defined in sub. (1dj) (am) 2.

3 **SECTION 1423.** 71.47 (1dx) (b) 2. of the statutes is amended to read:

4 71.47 (1dx) (b) 2. The amount determined by multiplying the amount  
5 determined under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number  
6 of full-time jobs created in a development zone and filled by a member of a targeted  
7 group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the~~  
8 ~~subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

9 **SECTION 1424.** 71.47 (1dx) (b) 3. of the statutes is amended to read:

10 71.47 (1dx) (b) 3. The amount determined by multiplying the amount  
11 determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number  
12 of full-time jobs created in a development zone and not filled by a member of a  
13 targeted group and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or~~  
14 ~~the subsidies and reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

15 **SECTION 1425.** 71.47 (1dx) (b) 4. of the statutes is amended to read:

16 71.47 (1dx) (b) 4. The amount determined by multiplying the amount  
17 determined under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the  
18 number of full-time jobs retained, as provided in the rules under s. 238.385 or s.  
19 560.785, 2009 stats., excluding jobs for which a credit has been claimed under sub.  
20 (1dj), in an enterprise development zone under s. 238.397 or s. 560.797, 2009 stats.,  
21 and for which significant capital investment was made and by then subtracting the  
22 subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid~~  
23 ~~under s. 49.147 (3m) (e)~~ for those jobs.

24 **SECTION 1426.** 71.47 (1dx) (b) 5. of the statutes is amended to read:

1           71.47 (1dx) (b) 5. The amount determined by multiplying the amount  
2           determined under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number  
3           of full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785,  
4           2009 stats., excluding jobs for which a credit has been claimed under sub. (1dj), in  
5           a development zone and not filled by a member of a targeted group and by then  
6           subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and~~  
7           ~~reimbursements paid under s. 49.147 (3m) (c)~~ for those jobs.

8           **SECTION 1427.** 71.47 (3w) (b) 1. a. of the statutes is amended to read:

9           71.47 (3w) (b) 1. a. The number of full-time employees whose annual wages  
10          are greater than \$20,000 the amount determined by multiplying 2,080 by 150  
11          percent of the federal minimum wage in a tier I county or municipality or greater  
12          than \$30,000 in a tier II county or municipality and who the claimant employed in  
13          the enterprise zone in the taxable year, minus the number of full-time employees  
14          whose annual wages were greater than \$20,000 the amount determined by  
15          multiplying 2,080 by 150 percent of the federal minimum wage in a tier I county or  
16          municipality or greater than \$30,000 in a tier II county or municipality and who the  
17          claimant employed in the area that comprises the enterprise zone in the base year.

18          **SECTION 1428.** 71.47 (3w) (b) 1. b. of the statutes is amended to read:

19          71.47 (3w) (b) 1. b. The number of full-time employees whose annual wages  
20          are greater than \$20,000 the amount determined by multiplying 2,080 by 150  
21          percent of the federal minimum wage in a tier I county or municipality or greater  
22          than \$30,000 in a tier II county or municipality and who the claimant employed in  
23          the state in the taxable year, minus the number of full-time employees whose annual  
24          wages were greater than \$20,000 the amount determined by multiplying 2,080 by  
25          150 percent of the federal minimum wage in a tier I county or municipality or greater

1 than \$30,000 in a tier II county or municipality and who the claimant employed in  
2 the state in the base year.

3 **SECTION 1429.** 71.47 (3w) (b) 2. of the statutes is amended to read:

4 71.47 (3w) (b) 2. Determine the claimant's average zone payroll by dividing  
5 total wages for full-time employees whose annual wages are greater than \$20,000  
6 the amount determined by multiplying 2,080 by 150 percent of the federal minimum  
7 wage in a tier I county or municipality or greater than \$30,000 in a tier II county or  
8 municipality and who the claimant employed in the enterprise zone in the taxable  
9 year by the number of full-time employees whose annual wages are greater than  
10 \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal  
11 minimum wage in a tier I county or municipality or greater than \$30,000 in a tier II  
12 county or municipality and who the claimant employed in the enterprise zone in the  
13 taxable year.

14 **SECTION 1430.** 71.47 (3w) (b) 3. of the statutes is amended to read:

15 71.47 (3w) (b) 3. For employees in a tier I county or municipality, subtract  
16 \$20,000 the amount determined by multiplying 2,080 by 150 percent of the federal  
17 minimum wage from the amount determined under subd. 2. and for employees in a  
18 tier II county or municipality, subtract \$30,000 from the amount determined under  
19 subd. 2.

20 **SECTION 1431.** 71.47 (3w) (bm) 2. of the statutes is amended to read:

21 71.47 (3w) (bm) 2. In addition to the credits under par. (b) and subds. 1., 3., and  
22 4., and subject to the limitations provided in this subsection and s. 238.399 or s.  
23 560.799, 2009 stats., a claimant may claim as a credit against the tax imposed under  
24 s. 71.43 an amount equal to the percentage, as determined under s. 238.399 or s.  
25 560.799, 2009 stats., not to exceed 7 percent, of the claimant's zone payroll paid in

**SECTION 1431**

1 the taxable year to all of the claimant's full-time employees whose annual wages are  
2 greater than \$20,000 the amount determined by multiplying 2,080 by 150 percent  
3 of the federal minimum wage in a tier I county or municipality, not including the  
4 wages paid to the employees determined under par. (b) 1., or greater than \$30,000  
5 in a tier II county or municipality, not including the wages paid to the employees  
6 determined under par. (b) 1., and who the claimant employed in the enterprise zone  
7 in the taxable year, if the total number of such employees is equal to or greater than  
8 the total number of such employees in the base year. A claimant may claim a credit  
9 under this subdivision for no more than 5 consecutive taxable years.

10 **SECTION 1432.** 71.47 (5i) (b) of the statutes is amended to read:

11 71.47 (5i) (b) *Filing claims.* Subject to the limitations provided in this  
12 subsection, for taxable years beginning after December 31, 2011, and before January  
13 1, 2014, a claimant may claim as a credit against the taxes imposed under s. 71.43,  
14 up to the amount of those taxes, an amount equal to 50 percent of the amount the  
15 claimant paid in the taxable year for information technology hardware or software  
16 that is used to maintain medical records in electronic form, if the claimant is a health  
17 care provider, as defined in s. 146.81 (1) (a) to (p).

18 **SECTION 1433.** 71.47 (5r) (a) 2. of the statutes is amended to read:

19 71.47 (5r) (a) 2. "Course of instruction" has the meaning given in s. ~~38.50~~ 440.55  
20 (1) (c).

21 **SECTION 1434.** 71.47 (5r) (a) 6. b. of the statutes is amended to read:

22 71.47 (5r) (a) 6. b. A school approved under s. ~~38.50~~ 440.55, if the delivery of  
23 education occurs in this state.

24 **SECTION 1435.** 71.613 (3) (f) of the statutes is renumbered 71.613 (3) (f) (intro.)  
25 and amended to read:

1           71.613 (3) (f) (intro.) The maximum amount of the credits that may be claimed  
2   under this section ~~in any fiscal year is \$27,007,200 is an amount specified under this~~  
3   paragraph. If the total amount of eligible claims exceed this amount, the excess  
4   claims shall be paid in the next succeeding fiscal year to ensure that the limit  
5   specified in this paragraph is not exceeded. The maximum amount of the credits that  
6   may be claimed under this section in any fiscal year is one of the following:

7           **SECTION 1436.** 71.613 (3) (f) 1. of the statutes is created to read:

8           71.613 (3) (f) 1. For a fiscal year before the 2013–14 fiscal year, \$27,007,200.

9           **SECTION 1437.** 71.613 (3) (f) 2. of the statutes is created to read:

10          71.613 (3) (f) 2. For the 2013–14 fiscal year, and for every succeeding fiscal year,  
11   \$25,304,300.

12          **SECTION 1438.** 71.64 (9) (b) (intro.) of the statutes is amended to read:

13          71.64 (9) (b) (intro.) The department shall from time to time adjust the  
14   withholding tables to reflect any changes in income tax rates, any applicable surtax  
15   or any changes in dollar amounts in s. 71.06 (1), (1m), (1n), (1p), (1q), and (2) resulting  
16   from statutory changes, except as follows:

17          **SECTION 1439.** 71.67 (5) (a) of the statutes is amended to read:

18          71.67 (5) (a) *Wager winnings.* A person holding a license to sponsor and  
19   manage races under s. 562.05 (1) (b) or (c) shall withhold from the amount of any  
20   payment of pari–mutuel winnings under s. 562.065 (3) (a) or (3m) (a) an amount  
21   determined by multiplying the amount of the payment by the highest rate applicable  
22   to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) ~~or~~, (1p), or (1q) if the amount of  
23   the payment is more than \$1,000.

24          **SECTION 1440.** 71.67 (5m) of the statutes is amended to read:

1           **71.67 (5m)** WITHHOLDING FROM PAYMENTS TO PURCHASE ASSIGNMENT OF LOTTERY  
2 PRIZE. A person that purchases an assignment of a lottery prize shall withhold from  
3 the amount of any payment made to purchase the assignment the amount that is  
4 determined by multiplying the amount of the payment by the highest rate applicable  
5 to individuals under s. 71.06 (1) (a) to (c), (1m), (1n) ~~or~~, (1p), or (1q). Subsection (5)  
6 (b), (c) and (d), as it applies to the amounts withheld under sub. (5) (a), applies to the  
7 amount withheld under this subsection.

8           **SECTION 1441.** 71.83 (1) (a) 11. of the statutes is created to read:

9           **71.83 (1) (a) 11.** ‘Negligently filed claims.’ A person who negligently files an  
10 incorrect claim for refund of tax, or credits, under this chapter is subject to a penalty  
11 of 25 percent of the difference between the amount claimed and the amount that  
12 should have been claimed.

13           **SECTION 1442.** 71.83 (1) (b) 7. of the statutes is created to read:

14           **71.83 (1) (b) 7.** ‘Fraudulently filed claims.’ A person who fraudulently files an  
15 incorrect claim for refund of tax, or credits, under this chapter is subject to a penalty  
16 of 100 percent of the difference between the amount claimed and the amount that  
17 should have been claimed.

18           **SECTION 1443.** 71.83 (2) (b) 1. of the statutes is amended to read:

19           **71.83 (2) (b) 1.** ‘False income tax return; fraud.’ Any person, other than a  
20 corporation or limited liability company, who renders a false or fraudulent income  
21 tax return with intent to defeat or evade any assessment required by this chapter,  
22 or to obtain a refund or credit with fraudulent intent, is guilty of a Class H felony and  
23 may be assessed the cost of prosecution. In this subdivision, “return” includes a  
24 separate return filed by a spouse with respect to a taxable year for which a joint  
25 return is filed under s. 71.03 (2) (g) to (L) after the filing of that separate return, and

1 a joint return filed by the spouses with respect to a taxable year for which a separate  
2 return is filed under s. 71.03 (2) (m) after the filing of that joint return.

3 **SECTION 1444.** 71.83 (5) of the statutes is created to read:

4 71.83 (5) INELIGIBILITY TO CLAIM CERTAIN CREDITS. (a) *Definitions.* In this  
5 subsection:

6 1. “Credit” means the earned income tax credit under s. 71.07 (9e) or the  
7 homestead credit under subch. VIII.

8 2. “Fraudulent claim” means a claim for a credit, filed by an individual, that  
9 is false or excessive and filed with fraudulent intent, as determined by the  
10 department.

11 3. “Reckless claim” means a claim for a credit, filed by an individual, that is  
12 improper, due to reckless or intentional disregard of the provisions in this chapter  
13 or of rules and regulations of the department, as determined by the department.

14 (b) *Disallowance period.* 1. An individual who files a fraudulent claim may not  
15 file a claim for a credit for 10 successive taxable years, beginning with the taxable  
16 year that begins immediately after the taxable year for which the department  
17 determined that the individual filed a fraudulent claim.

18 2. An individual who files a reckless claim may not file a claim for a credit for  
19 2 successive taxable years, beginning with the taxable year that begins immediately  
20 after the taxable year for which the department determined that the individual filed  
21 a reckless claim.

22 (c) *Reinstatement.* After the period described under par. (b) during which an  
23 individual may not file a claim for a credit, he or she may file a claim for a credit,  
24 subject to any requirements that the department may impose on the individual to  
25 demonstrate that he or she is eligible to claim the credit.

1           **SECTION 1445.** 71.91 (6) (a) 1. of the statutes is renumbered 71.91 (6) (a) 1g.

2           **SECTION 1446.** 71.91 (6) (a) 1d. of the statutes is created to read:

3           71.91 (6) (a) 1d. “Continuous levy” means a levy that is in effect from the date  
4 on which it is served on a 3rd party until the liability out of which the levy arose is  
5 satisfied or until the levy is released, whichever occurs first.

6           **SECTION 1447.** 71.91 (6) (a) 2n. of the statutes is created to read:

7           71.91 (6) (a) 2n. “Noncontinuous levy” means a levy that is in effect on the date  
8 on which it is served on a 3rd party.

9           **SECTION 1448.** 71.91 (6) (b) of the statutes is amended to read:

10          71.91 (6) (b) *Powers of levy and distraint.* If any person who is liable for any  
11 tax administered by the department neglects or refuses to pay that tax within 10  
12 days after that tax becomes delinquent, the department may collect that tax and the  
13 expenses of the levy by levy upon, and sale of, any property belonging to that person  
14 or any property on which there is a lien as provided by sub. (4) in respect to that  
15 delinquent tax. Whenever any property that has been levied upon under this section  
16 is not sufficient to satisfy the claim of the department, the department may levy upon  
17 any other property liable to levy of the person against whom that claim exists until  
18 the taxes and expenses of the levy are fully paid. A levy imposed under this  
19 paragraph may be continuous or noncontinuous, except that a levy on commissions,  
20 wages, or salaries is continuous until the liability out of which it arose is satisfied.

21          **SECTION 1449.** 71.91 (6) (f) 1. of the statutes is amended to read:

22          71.91 (6) (f) 1. As soon as practicable after obtaining property, the department  
23 shall notify, in writing the manner prescribed by the department, the owner of any  
24 real or personal property, and, at the possessor’s request, the possessor of any  
25 personal property, obtained by the department under this subsection. That notice



1 may be left at the person's usual place of residence or business. If the owner cannot  
2 be located or has no dwelling or place of business in this state, or if the property is  
3 obtained as a result of a continuous levy on commissions, wages or salaries, the  
4 department may mail a notice to the owner's last-known address. That notice shall  
5 specify the sum demanded and shall contain, in the case of personal property, an  
6 account of the property obtained and, in the case of real property, a description with  
7 reasonable certainty of the property seized.

8 **SECTION 1450.** 71.91 (6) (f) 2. of the statutes is amended to read:

9 71.91 (6) (f) 2. As soon as practicable after obtaining property, the department  
10 ~~shall notify the owner in the manner prescribed under subd. 1. and shall cause a~~  
11 notice of the sale to be published in a newspaper published or generally circulated  
12 within the county where the property was obtained. If there is no newspaper  
13 published or generally circulated in that county, the department shall post that  
14 notice at the city, town or village hall nearest the place where the property was  
15 obtained and in at least 2 other public places. That notice shall specify the property  
16 to be sold and the time, place, manner and conditions of the sale.

17 **SECTION 1451.** 71.93 (3) (a) of the statutes is renumbered 71.93 (3) (a) (intro.)  
18 and amended to read:

19 71.93 (3) (a) (intro.) The department of revenue shall setoff any debt or other  
20 amount owed to the department, regardless of the origin of the debt or of the amount,  
21 its nature or its date. If after the setoff there remains a refund in excess of \$10, the  
22 department shall set off the remaining refund against certified debts of other state  
23 agencies. entities in the following order:

24 (am) If more than one certified debt exists for any debtor for the same type of  
25 debt specified under par. (a) 1. to 9., the refund shall be first set off against the

1 earliest debt certified, except that no child support or spousal support obligation  
2 submitted by an agency of another state may be set off until all debts owed to and  
3 certified by state agencies of this state have been set off. When all debts have been  
4 satisfied, any remaining refund shall be refunded to the debtor by the department.  
5 Any legal action contesting a setoff under this paragraph shall be brought against  
6 the state agency entity that certified the debt under sub. (2).

7 **SECTION 1452.** 71.93 (3) (a) 1. to 9. of the statutes are created to read:

8 71.93 (3) (a) 1. Wisconsin child support debt certified by the department of  
9 children and families under sub. (2).

10 2. State agency debt collected pursuant to an agreement under sub. (8) and debt  
11 owed to the courts, the legislature, or an authority, as defined in s. 16.41 (4), collected  
12 pursuant to an agreement under sub. (8).

13 3. Debt owed to local units of government collected pursuant to an agreement  
14 under sub. (8).

15 4. Debt certified under sub. (2), other than child support debt certified by the  
16 department of children and families.

17 5. Child support or spousal support obligations submitted by an agency of  
18 another state.

19 6. Debt certified under s. 71.935 (2).

20 7. Federal tax obligations collected pursuant to an agreement under s. 73.03  
21 (52) (a).

22 8. Tribal obligations collected pursuant to an agreement under s. 73.03 (52n).

23 9. Tax obligations of other states collected pursuant to an agreement under s.  
24 73.03 (52m).

25 **SECTION 1453.** 71.93 (8) (b) 6. of the statutes is amended to read:

1           71.93 (8) (b) 6. If the debtor owes debt to the department and to other entities,  
2       payments shall first apply to debts owed to the department, then to the state  
3       ~~agencies, the courts, the legislature, and authorities, as defined in s. 16.41 (4), in the~~  
4       ~~order in which the debts were referred to the department, and then to local units of~~  
5       ~~government in the order in which the debts were referred to the department~~ other  
6       entities in the order determined under sub. (3) (a).

7           **SECTION 1454.** 73.03 (27) of the statutes is amended to read:

8           73.03 (27) ~~To~~ With regard to taxes and fees administered by the department,  
9       to write off from the records of the department ~~income, franchise, sales, use,~~  
10      ~~withholding, motor fuel, gift, beverage and cigarette tax, fee, and economic~~  
11      development surcharge liabilities, following a determination by the secretary of  
12      revenue that they are not collectible. Taxes written off under this subsection remain  
13      legal obligations.

14          **SECTION 1455.** 73.03 (52) (a) of the statutes is amended to read:

15          73.03 (52) (a) To enter into agreements with the Internal Revenue Service that  
16      provide for offsetting state tax refunds against federal tax obligations; and to charge  
17      a fee up to \$25 per transaction for such offsets; and offsetting federal tax refunds  
18      against state tax obligations, and collecting the offset cost from the debtor, if the  
19      agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs  
20      under those agreements.

21          **SECTION 1456.** 73.03 (52m) of the statutes is amended to read:

22          73.03 (52m) To enter into agreements with other states that provide for  
23      offsetting state tax refunds against tax and nontax obligations of other states and  
24      offsetting tax refunds of other states against state tax and nontax obligations, if the

1 agreements provide that setoffs under ss. 71.93 and 71.935 occur before the setoffs  
2 under those agreements.

3 **SECTION 1457.** 73.03 (63) of the statutes is amended to read:

4 73.03 **(63)** Notwithstanding the amount limitations specified under ~~s. 71.07~~  
5 ~~(5d) (e) 1. and s. 238.15 (3) (d) or s. 560.205 (3) (d), 2009 stats., or s. 238.15 (3) (d), in~~  
6 consultation with the ~~department of commerce or the~~ Wisconsin Economic  
7 Development Corporation, to carry forward to subsequent taxable years unclaimed  
8 credit amounts of the early stage seed investment credits under ss. 71.07 (5b), 71.28  
9 (5b), 71.47 (5b), and 76.638 and the angel investment credit under s. 71.07 (5d).  
10 Annually, no later than July 1, the ~~department of commerce or the~~ Wisconsin  
11 Economic Development Corporation shall submit to the department of revenue its  
12 recommendations for the carry forward of credit amounts as provided under this  
13 subsection.

14 **SECTION 1458.** 73.03 (66) of the statutes is repealed.

15 **SECTION 1459.** 73.03 (69) of the statutes is created to read:

16 73.03 **(69)** (a) To, effective on January 1, 2014, implement a program to register  
17 businesses for purposes of s. 71.05 (25) and (26). A business shall register  
18 electronically with the department each year for which the business desires  
19 registration.

20 (b) A business may register under this subsection if, in the business's taxable  
21 year ending immediately before the date of the businesses registration, all of the  
22 following apply:

23 1. The business has at least 2 full-time employees and the amount of payroll  
24 compensation paid by the business in this state is equal to at least 50 percent of the  
25 amount of all payroll compensation paid by the business.

1           2. The value of real and tangible personal property owned or rented and used  
2     by the business in this state is equal to at least 50 percent of the value of all real and  
3     tangible personal property owned or rented and used by the business.

4           (c) The department may adopt rules for the administration of this subsection.

5           (d) For each year beginning after December 31, 2013, the department shall  
6     compile a list of businesses registered under this subsection and shall make the list  
7     available to the public at the department's Internet site.

8           **SECTION 1460.** 73.03 (70) of the statutes is created to read:

9           73.03 (70) In conjunction with the department of workforce development, to  
10    submit to the joint committee on finance, no later than June 30 of each year, a report  
11    describing the impact of the tax credits under ss. 71.07 (6n), 71.28 (6n), and 71.47 (6n)  
12    on unemployed veterans in this state. The report shall also specify the number and  
13    type of businesses that have claimed the credits under ss. 71.07 (6n), 71.28 (6n), and  
14    71.47 (6n). Within 14 working days after the submittal date of the report, the  
15    cochairpersons of the committee shall notify the department of workforce  
16    development and the department of revenue that the committee has scheduled a  
17    meeting for the purpose of reviewing the report.

18          **SECTION 1461.** 73.0301 (1) (d) 6. of the statutes is amended to read:

19          73.0301 (1) (d) 6. A license or certificate of registration issued by the  
20    department of financial institutions, or a division of it, under ss. 138.09, 138.12,  
21    138.14, 202.12 to 202.14, 202.22, 217.06, 218.0101 to 218.0163, 218.02, 218.04,  
22    218.05, 224.72, 224.725, 224.93 or under subch. IV of ch. 551.

23          **SECTION 1462.** 73.0301 (1) (d) 6m. of the statutes is created to read:

24          73.0301 (1) (d) 6m. A certificate or registration issued under 168.23 (3).

25          **SECTION 1463.** 73.0301 (1) (e) of the statutes is amended to read:

1           73.0301 (1) (e) “Licensing department” means the department of  
2           administration; the department of agriculture, trade and consumer protection; the  
3           board of commissioners of public lands; the department of children and families; the  
4           government accountability board; the department of financial institutions; the  
5           department of health services; the department of natural resources; the department  
6           of public instruction; the department of safety and professional services; the  
7           department of workforce development; the office of the commissioner of insurance;  
8           or the department of transportation.

9           **SECTION 1464.** 73.16 (1) (a) of the statutes is repealed.

10          **SECTION 1465.** 73.16 (1) (ab) of the statutes is created to read:

11          73.16 (1) (ab) “Combined group” has the meaning given in s. 71.255 (1) (a).

12          **SECTION 1466.** 73.16 (3) of the statutes is created to read:

13          73.16 (3) RELYING ON PAST AUDITS. (a) A person who is subject to a determination  
14          by the department, including all other members of that person’s combined group for  
15          purposes of determining the tax due under s. 71.23 for taxable years beginning after  
16          December 31, 2008, shall not be liable for any amount that the department asserts  
17          that the person owes if all of the following conditions are satisfied:

18               1. The liability asserted by the department is the result of a tax issue during  
19               the period associated with a prior determination for which the person is subject to  
20               and the tax issue is the same as the tax issue during the period associated with the  
21               current determination.

22               2. A department employee who was involved in the prior determination  
23               identified or reviewed the tax issue before completing the prior determination, as  
24               shown by any schedules, exhibits, audit reports, documents, or other written  
25               evidence pertaining to the determination, and the schedules, exhibits, reports,

1 documents and other written evidence show that the department did not adjust the  
2 person's treatment of the tax issue.

3 3. The liability asserted by the department as described under subd. 1. was not  
4 asserted in the prior determination.

5 (b) This subsection does not apply to any period associated with a  
6 determination, if the period begins after the promulgation of a rule, dissemination  
7 of written guidance to the public or to the person who is subject to the determination,  
8 the effective date of a statute, or the date on which a tax appeals commission or court  
9 decision becomes final and conclusive and if the rule, guidance, statute, or decision  
10 imposes the liability as a result of the tax issue described in par. (a) 1. This subsection  
11 does not apply to any period associated with a determination if the taxpayer did not  
12 give the department employee adequate and accurate information or if the issue is  
13 settled by a written agreement between the department and the taxpayer.

14 **SECTION 1467.** 76.14 of the statutes is amended to read:

15 **76.14 Remedies for nonpayment of taxes.** All taxes levied under this  
16 subchapter upon the property of any company defined in s. 76.02, which are not paid  
17 at the time provided by law, shall thereupon become delinquent and bear interest at  
18 the rate of 1.5% per month until actually paid. Upon a showing by the department  
19 under s. 73.16 (4), the failure of any such company to pay the taxes and interest so  
20 required of the company within 60 days after the entry of final judgment dismissing  
21 in whole or in part any action of the company to restrain or set aside a tax, or the  
22 failure of the company within 60 days after the entry of final judgment in favor of the  
23 state for the taxes and interest to pay the judgment shall be cause for forfeiture of  
24 all the rights, privileges and franchises granted by special charter or obtained under  
25 general laws, by or under which the company is organized and its business is

1 operated. The attorney general upon the showing by the department under s. 73.16  
2 (4) shall proceed by action to have forfeiture of such rights, privileges and franchises  
3 of the company duly declared. Any such company, at any time before the final  
4 judgment for forfeiture of such rights, privileges and franchises is rendered, may be  
5 permitted, absent a showing by the department under s. 73.16 (4), to pay the taxes,  
6 interest and the costs of the action upon special application to the court in which the  
7 action is pending upon such terms as the court directs. Section 71.91, as it applies  
8 to the collection of delinquent taxes under ch. 71, applies to the collection of  
9 delinquent taxes under this subchapter.

10 **SECTION 1468.** 76.636 (1) (d) of the statutes is amended to read:

11 76.636 (1) (d) “Full-time job” ~~means a regular, nonseasonal, full-time position~~  
12 ~~in which an individual, as a condition of employment, is required to work at least~~  
13 ~~2,080 hours per year, including paid leave and holidays, and for which the individual~~  
14 ~~receives pay that is equal to at least 150 percent of the federal minimum wage and~~  
15 ~~receives benefits that are not required by federal or state law. “Full-time job” does~~  
16 ~~not include initial training before an employment position begins~~ has the meaning  
17 given in s. 238.30 (2m).

18 **SECTION 1469.** 76.636 (1) (e) 3. of the statutes is amended to read:

19 76.636 (1) (e) 3. A person who is employed in a trial job, as defined in s. 49.141  
20 (1) (n), 2011 stats., or in a ~~real work, real pay project position under s. 49.147 (3m)~~  
21 trial employment match program job, as defined in s. 49.141 (1) (n).

22 **SECTION 1470.** 76.636 (2) (b) of the statutes is amended to read:

23 76.636 (2) (b) The amount determined by multiplying the amount determined  
24 under s. 238.385 (1) (b) or s. 560.785 (1) (b), 2009 stats., by the number of full-time  
25 jobs created in a development zone and filled by a member of a targeted group and



1 by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and~~  
2 ~~reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

3 **SECTION 1471.** 76.636 (2) (c) of the statutes is amended to read:

4 76.636 (2) (c) The amount determined by multiplying the amount determined  
5 under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time  
6 jobs created in a development zone and not filled by a member of a targeted group  
7 and by then subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and~~  
8 ~~reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

9 **SECTION 1472.** 76.636 (2) (d) of the statutes is amended to read:

10 76.636 (2) (d) The amount determined by multiplying the amount determined  
11 under s. 238.385 (1) (bm) or s. 560.785 (1) (bm), 2009 stats., by the number of  
12 full-time jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009  
13 stats., excluding jobs for which a credit has been claimed under s. 71.47 (1dj), in an  
14 enterprise development zone under s. 238.397 or s. 560.797, 2009 stats., and for  
15 which significant capital investment was made and by then subtracting the  
16 subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and reimbursements paid~~  
17 ~~under s. 49.147 (3m) (e)~~ for those jobs.

18 **SECTION 1473.** 76.636 (2) (e) of the statutes is amended to read:

19 76.636 (2) (e) The amount determined by multiplying the amount determined  
20 under s. 238.385 (1) (c) or s. 560.785 (1) (c), 2009 stats., by the number of full-time  
21 jobs retained, as provided in the rules under s. 238.385 or s. 560.785, 2009 stats.,  
22 excluding jobs for which a credit has been claimed under s. 71.47 (1dj), in a  
23 development zone and not filled by a member of a targeted group and by then  
24 subtracting the subsidies paid under s. 49.147 (3) (a) ~~or the subsidies and~~  
25 ~~reimbursements paid under s. 49.147 (3m) (e)~~ for those jobs.

1           **SECTION 1474.** 76.84 (5) of the statutes is created to read:

2           76.84 (5) Section 71.91, as it applies to the collection of delinquent taxes under  
3 ch. 71, applies to the collection of delinquent taxes under this subchapter.

4           **SECTION 1475.** 77.51 (2d) of the statutes is created to read:

5           77.51 (2d) “Custom farming services” include services performed by a  
6 veterinarian to animals that are farm livestock or work stock.

7           **SECTION 1476.** 77.51 (10f) of the statutes is amended to read:

8           77.51 (10f) “Prepaid wireless calling service” means a telecommunications  
9 service that provides the right to utilize mobile wireless service as well as other  
10 nontelecommunications services, including the download of digital products  
11 delivered electronically, content, and ancillary services, and that is paid for prior to  
12 use and sold in predetermined dollar units ~~whereby the number of units declines or~~  
13 dollars that decrease with use in a known amount.

14          **SECTION 1477.** 77.51 (10m) (a) 3. (intro.) of the statutes is amended to read:

15          77.51 (10m) (a) 3. (intro.) Food and food ingredients sold with eating utensils  
16 that are provided by the retailer of the food and food ingredients, including plates,  
17 bowls, knives, forks, spoons, glasses, cups, napkins, or straws. In this subdivision,  
18 “plate” does not include a container or packaging used to transport food and food  
19 ingredients. For purposes of this subdivision, a retailer provides utensils if any of  
20 the following applies:

21          **SECTION 1478.** 77.51 (10m) (a) 3. b. of the statutes is amended to read:

22          77.51 (10m) (a) 3. b. For retailers not described under subd. 3. a., the retailer’s  
23 customary practice is to physically give or hand the utensils to the purchaser, except  
24 that plates, bowls, glasses, or cups that are necessary for the purchaser to receive the  
25 food and food ingredients need only be made available to the purchaser.

1           **SECTION 1479.** 77.51 (11d) of the statutes is amended to read:

2           77.51 (11d) For purposes of subs. (1ag), (1f), (3pf), and (9p) and ss. 77.52 (20)  
3           and (21), 77.522, and 77.54 (51) ~~and, (52), and (60)~~, “product” includes tangible  
4           personal property, and items, property, and goods under s. 77.52 (1) (b), (c), and (d),  
5           and services.

6           **SECTION 1480.** 77.51 (11m) of the statutes is amended to read:

7           77.51 (11m) “Prosthetic device” means a replacement, corrective, or supportive  
8           device, including the repair parts and replacement parts for the device, that is placed  
9           in or worn on the body to artificially replace a missing portion of the body; to prevent  
10          or correct a physical deformity or malfunction; or to support a weak or deformed  
11          portion of the body.

12          **SECTION 1481.** 77.51 (12m) (a) 2. of the statutes is amended to read:

13          77.51 (12m) (a) 2. The cost of materials used, labor or service cost, interest,  
14          losses, all costs of transportation to the seller, all taxes imposed on the seller, except  
15          as provided in par. (b) 3m., and any other expense of the seller.

16          **SECTION 1482.** 77.51 (12m) (b) 3m. of the statutes is created to read:

17          77.51 (12m) (b) 3m. Taxes imposed on the seller that are separately stated on  
18          the invoice, bill of sale, or similar document that the seller gives to the purchaser if  
19          the law imposing or authorizing the tax provides that the seller may, but is not  
20          required to, pass on to and collect the tax from the user or consumer.

21          **SECTION 1483.** 77.51 (15b) (a) 2. of the statutes is amended to read:

22          77.51 (15b) (a) 2. The cost of materials used, labor or service cost, interest,  
23          losses, all costs of transportation to the seller, all taxes imposed on the seller, except  
24          as provided in par. (b) 3m., and any other expense of the seller.

25          **SECTION 1484.** 77.51 (15b) (b) 3m. of the statutes is created to read:

1           77.51 (15b) (b) 3m. Taxes imposed on the seller that are separately stated on  
2           the invoice, bill of sale, or similar document that the seller gives to the purchaser if  
3           the law imposing or authorizing the tax provides that the seller may, but is not  
4           required to, pass on to and collect the tax from the user or consumer.

5           **SECTION 1485.** 77.52 (2) (a) 11. of the statutes is amended to read:

6           77.52 (2) (a) 11. The producing, fabricating, processing, printing, or imprinting  
7           of tangible personal property or items, property, or goods under s. 77.52 sub. (1) (b),  
8           (c), or (d) for a consideration for consumers who furnish directly or indirectly the  
9           materials used in the producing, fabricating, processing, printing, or imprinting.  
10          This subdivision does not apply to the printing or imprinting of tangible personal  
11          property or items, property, or goods under s. 77.52 sub. (1) (b), (c), or (d) that results  
12          in printed material, catalogs, or envelopes that are exempt under s. 77.54 (25) ~~or~~,  
13          (25m), or (59).

14          **SECTION 1486.** 77.52 (21) (b) of the statutes is amended to read:

15          77.52 (21) (b) ~~A~~ Except as provided in sub. (2m) (a), a person who provides a  
16          product that is not distinct and identifiable because it is provided free of charge to  
17          a purchaser who must also purchase another product that is subject to the tax  
18          imposed under this subchapter from that person in the same transaction may  
19          purchase the product provided free of charge without tax, for resale.

20          **SECTION 1487.** 77.522 (4) (a) 9. of the statutes is amended to read:

21          77.522 (4) (a) 9. “Place of primary use” means ~~place of primary use, as~~  
22          ~~determined under 4 USC 116 to 126, as amended by P.L. 106-252 the residential~~  
23          street address or the primary business street address of the customer. In the case  
24          of mobile telecommunications services, “place of primary use” means a street address  
25          within the licensed service area of the home service provider.

1           **SECTION 1488.** 77.53 (16) of the statutes is amended to read:

2           77.53 (16) If the purchase, rental or lease of tangible personal property, or  
3 items, property, or goods under s. 77.52 (1) (b), (c), or (d), or service subject to the tax  
4 imposed by this section was subject to a sales tax by another state in which the  
5 purchase was made, the amount of sales tax paid the other state shall be applied as  
6 a credit against and deducted from the tax, to the extent thereof, imposed by this  
7 section, except no credit may be applied against and deducted from a sales tax paid  
8 on the purchase of advertising and promotional direct mail, if the advertising and  
9 promotional direct mail purchaser did not provide to the seller a direct pay permit,  
10 an exemption certificate claiming advertising and promotional direct mail, or other  
11 information that indicates the appropriate taxing jurisdiction to which the  
12 advertising and promotional direct mail is delivered to the ultimate recipients. In  
13 this subsection “sales tax” includes a use or excise tax imposed on the use of tangible  
14 personal property, or items, property, or goods under s. 77.52 (1) (b), (c), or (d), or  
15 taxable service by the state to which the sale was sourced and “state” includes the  
16 District of Columbia and the commonwealth of Puerto Rico but does not include the  
17 several territories organized by congress.

18           **SECTION 1489.** 77.54 (57) (a) 1f. of the statutes is renumbered 77.51 (1c).

19           **SECTION 1490.** 77.54 (57) (a) 1m. of the statutes is renumbered 77.51 (1d).

20           **SECTION 1491.** 77.54 (57) (a) 4. of the statutes is renumbered 77.51 (10rn).

21           **SECTION 1492.** 77.54 (57) (a) 5. of the statutes is repealed.

22           **SECTION 1493.** 77.54 (57) (b) 1. of the statutes is repealed.

23           **SECTION 1494.** 77.54 (57) (b) 2. of the statutes is repealed.

24           **SECTION 1495.** 77.54 (57) (b) 4. of the statutes is amended to read:

1           77.54 (57) (b) 4. The items listed in sub. (3m) (a) to (m), ~~medicines~~ drugs, semen  
2           for artificial insemination, fuel, and electricity that are used exclusively and directly  
3           in raising animals that are sold primarily to a biotechnology business, a public or  
4           private institution of higher education, or a governmental unit for exclusive and  
5           direct use by any such entity in qualified research or manufacturing.

6           **SECTION 1496.** 77.54 (57d) of the statutes is created to read:

7           77.54 (57d) (a) In this subsection:

8           1. “Building” has the meaning given in s. 70.111 (10) (a) 1.

9           2. “Combined group” has the meaning given in s. 71.255 (1) (a).

10          3. “Machinery” has the meaning given in s. 70.11 (27) (a) 2.

11          4. “Qualified research” means qualified research as defined under section 41  
12          (d) (1) of the Internal Revenue Code, except that it includes qualified research that  
13          is funded by a member of a combined group for another member of a combined group.

14          5. “Used exclusively” has the meaning given in sub. (3) (b) 3.

15          (b) The sales price from the sale of and the storage, use, or other consumption  
16          of machinery and equipment, including attachments, parts, and accessories, and  
17          other tangible personal property or items or property under s. 77.52 (1) (b) or (c) that  
18          are sold to any of the following and that are consumed or destroyed or lose their  
19          identities while being used exclusively and directly in qualified research:

20          1. A person engaged in manufacturing in this state at a building assessed under  
21          s. 70.995.

22          2. A person engaged primarily in biotechnology in this state.

23          3. A combined group member who is conducting qualified research for another  
24          combined group member and that other combined group member is a person  
25          described under subd. 1. or 2.

1           **SECTION 1497.** 77.54 (60) of the statutes is created to read:

2           77.54 (60) (a) In this subsection, “lump sum contract” means a contract to  
3 perform real property construction activities and to provide tangible personal  
4 property, items or property under s. 77.52 (1) (b) or (c), or taxable services and for  
5 which the contractor quotes the charge for labor, services of subcontractors, tangible  
6 personal property, items and property under s. 77.52 (1) (b) and (c), and taxable  
7 services as one price, including a contract for which the contractor itemizes the  
8 charges for labor, services of subcontractors, tangible personal property, items and  
9 property under s. 77.52 (1) (b) and (c), and taxable services as part of a schedule of  
10 values or similar document.

11           (b) The sales price from the sale of and the storage, use, or other consumption  
12 of tangible personal property, items and property under s. 77.52 (1) (b) and (c), and  
13 taxable services that are sold by a contractor as part of a lump sum contract, if the  
14 total sales price of all such taxable products is less than 10 percent of the total  
15 amount of the lump sum contract. Except as provided in par. (c), the contractor is  
16 the consumer of such taxable products and shall pay the tax imposed under this  
17 subchapter on the taxable products.

18           (c) If the lump sum contract is entered into with an entity that is exempt from  
19 taxation under sub. (9a), the contractor is the consumer of all taxable products used  
20 by the contractor in real property construction activities, but the contractor may  
21 purchase without tax, for resale, tangible personal property, items and property  
22 under s. 77.52 (1) (b) and (c), and taxable services that are sold by the contractor as  
23 part of the lump sum contract with the entity and that are not consumed by the  
24 contractor in real property construction activities.

25           **SECTION 1498.** 77.58 (1) (a) of the statutes is amended to read:

**SECTION 1498**

1           77.58 (1) (a) If the amount of tax for any calendar quarter exceeds \$600 \$1,200,  
2           the department may require by written notice to the taxpayer that the taxes imposed  
3           on and after the date specified in the notice are due and payable on the last day of  
4           the month next succeeding the calendar month for which imposed.

5           **SECTION 1499.** 77.585 (10) of the statutes is created to read:

6           77.585 (10) A retailer who receives an exemption certificate after reporting a  
7           sale as taxable may either claim a deduction for the tax amount on a subsequent  
8           return or file an amended return for the period in which the transaction was  
9           originally reported.

10          **SECTION 1500.** 77.59 (4) (a) of the statutes is amended to read:

11          77.59 (4) (a) Except as provided in sub. (3m), at any time within 4 years after  
12          the due date, ~~or in the case of buyers the unextended due date,~~ of a person's  
13          corresponding Wisconsin income or franchise tax return or, if exempt, within 4 years  
14          of the 15th day of the 4th month of the year following the close of the calendar or fiscal  
15          year for which that person files a claim, that person may, unless a determination by  
16          the department by office or field audit of a seller has been made and unless a  
17          determination by office audit of a buyer other than an audit in which the tax that is  
18          the subject of the refund claim was not adjusted has been made and unless a  
19          determination by field audit of the buyer has been made, file with the department  
20          a claim for refund of taxes paid to the department by that person. If the amount of  
21          the claim is at least \$50 or if either the seller has ceased doing business, the buyer  
22          is being field audited or the seller may no longer file a claim, the buyer may, within  
23          the time period under this subsection, file a claim with the department for a refund  
24          of the taxes paid to the seller. A claim is timely if it fulfills the requirements under  
25          s. 77.61 (14). A buyer may claim a refund under this paragraph only on a form



1 prescribed by the department, only by signing that form and only if the seller signs  
2 the form unless the department waives that requirement. If both a buyer and a seller  
3 file a valid claim for the same refund, the department may pay either claim. The  
4 claim for refund shall be regarded as a request for determination. The determination  
5 thus requested shall be made by the department within one year after the claim for  
6 refund is received by it unless the taxpayer has consented in writing to an extension  
7 of the one-year time period prior to its expiration.

8 **SECTION 1501.** 77.62 (intro.) of the statutes is amended to read:

9 **77.62 Collection of delinquent sales and use taxes.** (intro.) The  
10 department of revenue may exercise the powers vested in it by ss. 71.80 (12), 71.82  
11 (2), 71.91 (1) (a) and (c), (2) to ~~(5m)~~ and (7), 71.92 and 73.0301 in connection with  
12 collection of delinquent sales and use taxes including, without limitation because of  
13 enumeration, the power incorporated by reference in s. 71.91 (5) (j), and the power  
14 to:

15 **SECTION 1502.** 77.982 (2) of the statutes is amended to read:

16 77.982 (2) Sections 77.51 (1f), (3pf), (9p), (12m), (14), (14g), (15a), and (15b),  
17 77.52 (1b), (3), (5), (13), (14), and (18) to (23), 77.54 (51) and (52), 77.58 (1) to (5), (6m),  
18 and (7), 77.522, 77.585, 77.59, 77.60, 77.61 (2), (3m), (5), (6), (8), (9), and (12) to (15),  
19 and (19m), and 77.62, as they apply to the taxes under subch. III, apply to the tax  
20 under this subchapter. Section 77.73, as it applies to the taxes under subch. V,  
21 applies to the tax under this subchapter.

22 **SECTION 1503.** 77.991 (2) of the statutes is amended to read:

23 77.991 (2) Sections 77.51 (12m), (14), (14g), (15a), and (15b), 77.52 (1b), (3), (5),  
24 (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59, 77.60,  
25 77.61 (2), (3m), (5), (6), (8), (9), and (12) to (15), and (19m), and 77.62, as they apply

**SECTION 1503**

1 to the taxes under subch. III, apply to the tax under this subchapter. Section 77.73,  
2 as it applies to the taxes under subch. V, applies to the tax under this subchapter.  
3 The renter shall collect the tax under this subchapter from the person to whom the  
4 passenger car is rented.

5 **SECTION 1504.** 77.9951 (2) of the statutes is amended to read:

6 77.9951 (2) Sections 77.51 (3r), (12m), (14), (14g), (15a), and (15b), 77.52 (1b),  
7 (3), (5), (13), (14), (18), and (19), 77.58 (1) to (5), (6m), and (7), 77.522, 77.585, 77.59,  
8 77.60, 77.61 (2), (3m), (5), (6), (8), (9), and (12) to (15), and (19m), and 77.62, as they  
9 apply to the taxes under subch. III, apply to the fee under this subchapter. The renter  
10 shall collect the fee under this subchapter from the person to whom the vehicle is  
11 rented.

12 **SECTION 1505.** 77.996 (6) of the statutes is amended to read:

13 77.996 (6) “Gross receipts” means the sales price, as defined in s. 77.51 (15b),  
14 except as provided in s. 77.585 (7), of tangible personal property and taxable services  
15 sold by a dry cleaning facility. “Gross receipts” does not include the license fee  
16 imposed under s. 77.9961 (1m) that is passed on to customers.

17 **SECTION 1506.** 78.07 (1) of the statutes is amended to read:

18 78.07 (1) ~~Motor~~ Except as provided in subs. (1a) and (3), motor vehicle fuel that  
19 is produced, refined, blended or manufactured, or imported for manufacturing, by  
20 any person at a refinery, marine terminal, pipeline terminal, pipeline tank farm or  
21 place of manufacture is received by a supplier when the motor vehicle fuel is removed  
22 from a refinery, marine terminal, pipeline terminal, pipeline tank farm or place of  
23 manufacture and placed in tank cars, tank trucks, tank wagons or other types of  
24 transportation equipment, containers or facilities at such refinery, marine terminal,  
25 pipeline terminal, pipeline tank farm or place of manufacture or when the motor